

Denise Juneau, Superintendent
 Office of Public Instruction
 Division of Special Education
 PO Box 20251
 Helena, MT 59620-2501

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

****PRELIMINARY Maintenance of Effort Report****

(MOE for State FY 2018 IDEA Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2015 and 2016

Per-Student Calculated on the Child Count taken the First Monday of October

Local Funds using State Allowable Cost Payments for State FYs 2015 and 2016

Allowable Reduction for State FY 2017 Calculated using Part B Allocations for State FYs 2016 and 2017

PRIME APPLICANT: 0593 Target Range Elem 32 Missoula

State and Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through
2015	43.00	406,532	107,032	106,524
2016	52.00	420,604	112,536	111,930
2017	0.00	0	116,624	115,994

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2015 from state and local expenditures for FY 2016 14,072

Is the Expenditure Difference greater than or equal to zero? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF ALLOWABLE REDUCTION FOR FY 2016

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 AND 2 GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-Student amount for FY 2015 9,454

Per-Student amount for FY 2016 8,089

Is the per-student amount for FY 2016 greater than or equal to the per-student amount for 2015? NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS.)

Approved Exception for FY 2016

Did the Applicant Maintain Effort with an approved Exception?

Expenditure Difference calculated in Step 1, above 14,072

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 2,703

Total Approved Exception and Allowable Reduction for expenditures 2,703

Does the Total Approved Exception offset the Expenditure Difference? YES

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO APPLICANT DID NOT MAINTAIN EFFORT.)

Expenditure Comparison using the Trustees' Reports for State FYs 2015 and 2016
 Per-Student Calculated on the Child Count taken the First Monday of October
 Local Funds using State Allowable Cost Payments for State FYs 2015 and 2016
 Allowable Reduction for State FY 2017 Calculated using Part B Allocations for State FYs 2016 and 2017

PRIME APPLICANT: 0593 Target Range Elem 32 Missoula

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	43.00	406,532	168,873	237,660
2016	52.00	420,604	140,052	280,552

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 42,893
 Is the Expenditure Difference greater than or equal to zero?
 (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.) YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF ALLOWABLE REDUCTION FOR FY 2016

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
 (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 AND 2 GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.
 Per-Student amount for FY 2015 5,527
 Per-Student amount for FY 2016 5,395
 Is the per-student amount for FY 2016 greater than or equal to the per-student amount for 2015? NO
 (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS.)

Approved Exception for FY 2016

Did the Applicant Maintain Effort with an approved Exception?

Expenditure Difference calculated in Step 1, above	42,893
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016	2,703
Total Approved Exception and Allowable Reduction for expenditures	2,703

Does the Total Approved Exception offset the Expenditure Difference? YES
 (IF YES, APPLICANT MAINTAINED EFFORT. IF NO APPLICANT DID NOT MAINTAIN EFFORT.)

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Expenditures For Special Education by Line Item

State and Local Expenditures using Trustees Reports for Fiscal Years 2015 and 2016

PRIME APPLICANT: Target Range Elem 0593

Target Range Elem 0593

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 2032.00

For FY 2017, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2016 and FY 2017 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE. [20 USC 1413(a)(2)(C)(i)]

	2015Value	2016Value
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	200103.06	195916.28
2XX Personal Services - Employee Benefits	26810.97	32984.80
3XX Purchased Professional and Technical Services	13963.85	16237.05
4XX Purchased Property Services	10.78	1139.70
5XX Other Purchased Services	1254.84	7081.01
6XX Supplies and Materials	11187.55	12739.78
810 Dues and Fees	91.37	881.71
21XX Support Services - Students		
1XX Personal Services - Salaries	72229.31	78378.57
2XX Personal Services - Employee Benefits	12922.61	12774.31
3XX Purchased Professional and Technical Services	1511.91	18.76
5XX Other Purchased Services	1740.77	250.11
6XX Supplies and Materials	4443.18	2571.37
810 Dues and Fees	0.00	499.99
222X Educational Media Services		
5XX Other Purchased Services	116.54	19.35
6XX Supplies and Materials	1645.41	835.71
810 Dues and Fees	71.06	57.06
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	6.42
6XX Supplies and Materials	0.00	2.24
810 Dues and Fees	0.00	426.32
25XX Support Services - Business		
4XX Purchased Property Services	1052.70	0.00
5XX Other Purchased Services	16.30	0.00

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Expenditures For Special Education by Line Item

6XX	Supplies and Materials	162.31	0.00
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	642.76	1259.41
4XX	Purchased Property Services	10023.21	10331.89
5XX	Other Purchased Services	31.56	18.86
6XX	Supplies and Materials	2427.52	2095.20
810	Dues and Fees	23.65	9.38
8XX	Other Expenditures	0.00	2.68
34XX	Extracurricular - Activities		
810	Dues and Fees	0.00	32.40
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	32674.63	31306.25
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	11374.34	12727.66
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	District/Coop Totals	406532.19	420604.27
	Applicant Totals	406532.19	420604.27